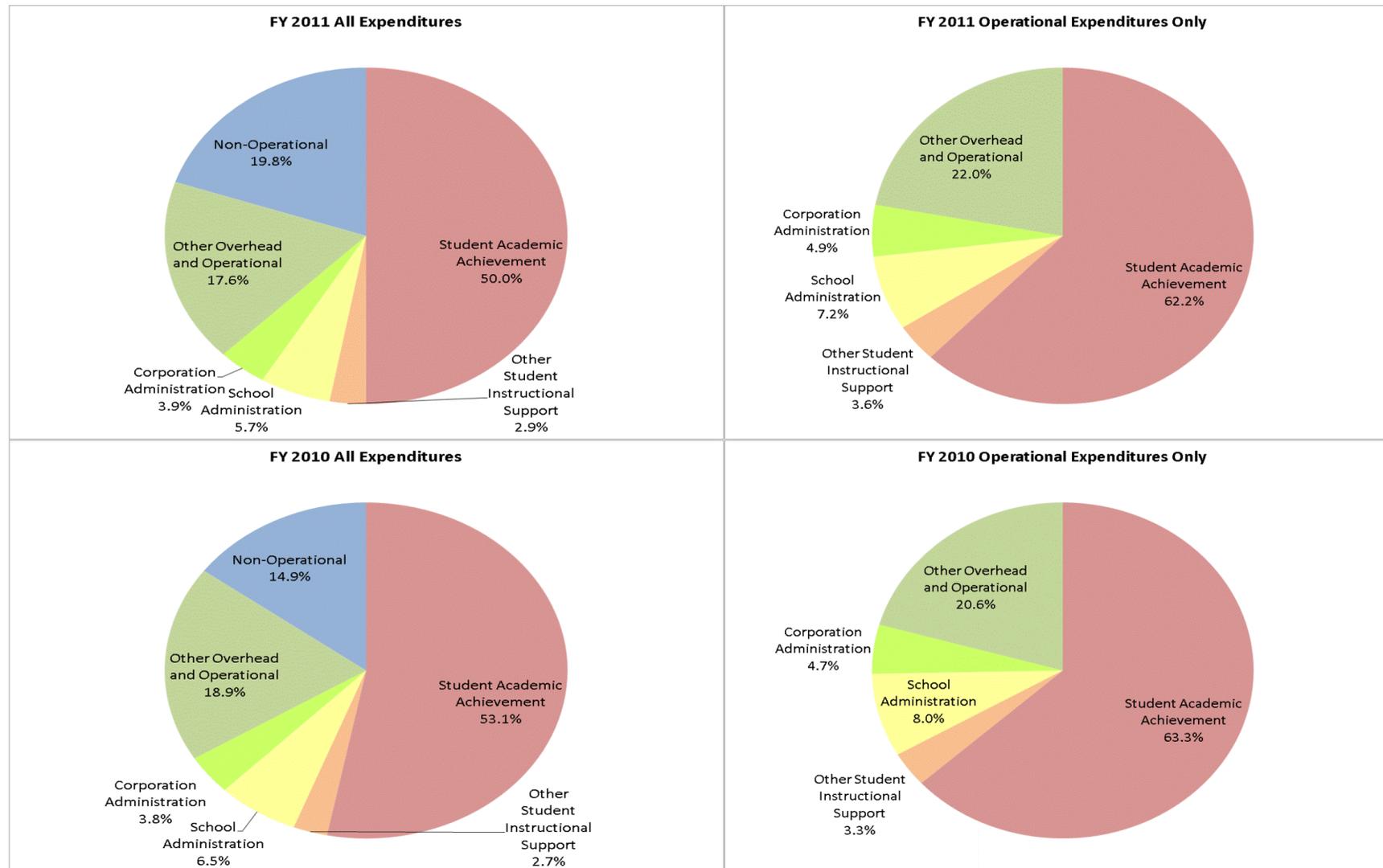


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Blue River Valley Schools (3405)

Blue River Valley Schools (3405)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$3,217,040	60.9%	\$3,527,271	55.4%	\$4,027,460	53.1%	\$3,576,020	50.0%
Student Instructional Support	\$505,072	9.6%	\$547,534	8.6%	\$703,686	9.3%	\$614,734	8.6%
Overhead and Operational	\$1,240,269	23.5%	\$1,559,302	24.5%	\$1,720,235	22.7%	\$1,540,708	21.6%
Nonoperational	\$322,803	6.1%	\$738,226	11.6%	\$1,129,421	14.9%	\$1,416,601	19.8%
Grand Total	\$5,285,185		\$6,372,332		\$7,580,801		\$7,148,063	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2001	FY 2006	FY 2010	FY 2011
	70.4%	63.9%	62.4%	58.6%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11025 Regular Programs; Non Spec Ed Preschool			\$29,501	\$30,337			3%
	11050 Regular Programs; Full Day Kindergarten			\$183,024	\$175,835			-4%
	11100 Regular Programs; Elementary	\$1,007,974	\$1,127,127	\$1,333,052	\$1,301,746	29%	15%	-2%
	11300 Regular Programs; High School	\$1,017,944	\$1,003,198	\$1,314,060	\$1,156,320	14%	15%	-12%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$9,000	\$21,618	\$21,101		134%	-2%
	11410 Vocational Education; Agriculture A	\$45,209	\$37,716	\$51,276	\$51,659	14%	37%	1%
	11450 Vocational Education; Consumer and Homemaking	\$35,934	\$45,390	\$70,867	\$71,896	100%	58%	1%
	11470 Vocational Education; Business Education	\$44,496	\$54,579	\$96,360	\$42,295	-5%	-23%	-56%
	11520 Vocational Education; Area School Participation	\$13,870	\$21,177	\$58,721	\$64,914	368%	207%	11%
	11630 Regular Programs; Alternative Education Programs; High School		\$2,532				-100%	
	12110 Gifted And Talented; Gifted and Talented	\$11,624	\$7,958			-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs			\$32,299	\$31,091			-4%
	12210 Mental Disabilities; Mild Mental Disabilities	\$38,283	\$81,644	\$144,370	\$156,622	309%	92%	8%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$34,761	\$13,619	\$2,571		-100%	-100%	-100%
	12310 Physical Impairment; Orthopedic Impairment	\$18,087	\$11,220			-100%	-100%	
	12330 Physical Impairment; Visual Impairment			\$15,729	\$14,853			-6%
	12340 Physical Impairment; Hearing Impairment	\$46,634	\$41,193	\$49,610	\$49,370	6%	20%	0%
	12350 Physical Impairment; Homebound	\$1,410	\$2,889	\$7,762	\$3,182	126%	10%	-59%
	12520 Culturally Different; Compensatory	\$2,777	\$561			-100%	-100%	
	12610 Learning Disability	\$68,713	\$100,889	\$196,265	\$128,218	87%	27%	-35%
	12710 Equal Opportunity At Risk	\$33,755	\$48,595	\$82,284	\$38,877	15%	-20%	-53%
	12810 Special Education Preschool	\$35,652	\$39,540	\$23,006	\$21,086	-41%	-47%	-8%
	12900 Other Special Programs	\$172		\$11,412		-100%		-100%
	14100 Summer School Programs; Elementary	\$3,813				-100%		
	14300 Summer School Programs; High School	\$10,258	\$13,946			-100%	-100%	
	16200 Preventive Remediation	\$20,594	\$5,014	\$2,204	\$15,764	-23%	214%	> 500%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$27,231	\$27			-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements			\$2,066	\$1,000			-52%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other			\$1,421				-100%
	22110 Improvement of Instruction; Service Area Direction	\$1,168	\$1,924	\$500	\$2,162	85%	12%	332%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,162	\$10,625	\$9,269	\$7,836	262%	-26%	-15%
	22130 Improvement of Instruction; Instructional Staff Training	\$4,841	\$3,314	\$12,752	\$2,126	-56%	-36%	-83%
	22220 Library/Media Services; School Library	\$88,608	\$89,161	\$72,789	\$77,492	-13%	-13%	6%
	22230 Library/Media Services; Audiovisual	\$1,089				-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration			\$67,723	\$68,284			1%
	22320 Instruction, Related Technology; Student Learning Centers			\$39,618	\$25,216			-36%
	22360 Instruction, Related Technology; Network Support		\$1,687				-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support				\$73			
	22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology Personnel			\$775				-100%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$81,453	\$63,951	\$94,557	\$16,663	-80%	-74%	-82%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service		\$410				-100%	
	26497 2007 Account Code - Teachers Retirement Fund	\$113,506	\$179,077					
Student Academic Achievement Total		\$2,812,018	\$3,017,962	\$4,027,460	\$3,576,020	27%	18%	-11%
Student Instructional Support								
	21220 Guidance Services; Counseling Services	\$52,531	\$43,017	\$82,266	\$83,041	58%	93%	1%
	21340 Health Services; Nurse Services	\$17,772	\$20,589	\$38,858	\$39,018	120%	90%	0%
	21390 Health Services; Other Health Services		\$485	\$889	\$870		80%	-2%
	21420 Psychological Testing	\$5,500	\$7,375	\$7,000	\$7,000	27%	-5%	0%
	21620 Occupational Therapy, Related Services; Occupational Therapy Services			\$10,075	\$8,466			-16%
	21720 Physical Therapy Services; Physical Therapy Services			\$7,085	\$6,988			-1%
	21810 Special Education Administration; Service Area Direction	\$40,583	\$37,955	\$60,839	\$61,344	51%	62%	1%
	21890 Special Education Administration; Other Special Education Administration	\$5,415	\$6,271			-100%	-100%	
	21990 Other Support Services, Students; Other Student Services			\$240	\$15			-94%
	24100 Office of The Principal	\$310,149	\$344,058	\$496,434	\$407,992	32%	19%	-18%
	24900 Other Support Services, School Administration	\$840				-100%		

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
Blue River Valley Schools (3405)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Instructional Support Total		\$432,790	\$459,750	\$703,686	\$614,734	42%	34%	-13%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$19,138	\$21,003	\$10,765	\$10,776	-44%	-49%	0%
	23120 Board of Education; Service Area Assistants	\$41,015	\$39,699			-100%	-100%	
	23150 Board of Education; Legal Services	\$3,000	\$6,000	\$12,329	\$3,175	6%	-47%	-74%
	23160 Board of Education; Promotion Expenses	\$2,461	\$3,865	\$2,151	\$1,624	-34%	-58%	-25%
	23190 Board of Education; Other Governing Body Services	\$8,753	\$12,746	\$12,073	\$10,957	25%	-14%	-9%
	23210 Executive Administration; Office of The Superintendent	\$125,398	\$138,173	\$185,704	\$188,083	50%	36%	1%
	23220 Executive Administration; Community Relations			\$380				-100%
	23290 Executive Administration; Other Executive Administration Services	\$3,677	\$6,486			-100%	-100%	
	25160 Fiscal Services; Financial Accounting			\$59,206	\$59,705			1%
	25191 Other Fiscal Services; Refund of Revenue	\$2,408	\$2,895	\$1,363	\$1,524	-37%	-47%	12%
	25196 Other Fiscal Services; Cash Change	\$653	\$181	\$1,104	\$1,805	176%	> 500%	63%
	25750 Personnel Services; Health Services			\$5,977	\$3,432			-43%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$298,451	\$431,075	\$504,434	\$490,865	64%	14%	-3%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds		\$1,020				-100%	
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$68,450	\$78,374	\$77,661	\$53,192	-22%	-32%	-32%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$429	\$220					
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$637				-100%		
	26600 Operation and Maintenance of Plant Services; Security Services		\$3,009				-100%	
	26700 Operation and Maintenance of Plant Services; Insurance	\$21,640	\$122,415	\$46,665	\$47,010	117%	-62%	1%
	27010 Student Transportation; Service Area Direction	\$52,342	\$67,372	\$113,904	\$117,656	125%	75%	3%
	27100 Student Transportation; Vehicle Operation	\$88,181	\$101,881	\$150,463	\$149,463	69%	47%	-1%
	27200 Student Transportation; Monitoring Services		\$1,279				-100%	
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$68,517	\$74,749	\$61,546	\$86,814	27%	16%	41%
	27400 Student Transportation; Purchase of School Buses	\$46,646	\$56,063	\$151,433		-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$65	\$2,881	\$9,789	\$9,996	> 500%	247%	2%
	27600 Student Transportation; Insurance on Pupils		\$242				-100%	
	27700 Student Transportation; Contracted Transportation Services	\$90,277	\$33,864	\$37,527	\$37,015	-59%	9%	-1%
	27900 Student Transportation; Other Student Transportation Services	\$26				-100%		
	27910 Student Transportation; Bus Driver Training	\$1,691	\$927	\$1,125	\$847	-50%	-9%	-25%
	31200 Food Services Operations; Food Preparation and Dispensing	\$86,296	\$94,254	\$120,330	\$118,798	38%	26%	-1%
	31400 Food Services Operations; Food Purchases	\$107,322	\$127,759	\$152,888	\$146,940	37%	15%	-4%
	31900 Other Food Services	\$1,484	\$1,030	\$1,417	\$1,032	-30%	0%	-27%
Overhead and Operational Total		\$1,138,957	\$1,429,463	\$1,720,235	\$1,540,708	35%	8%	-10%
Nonoperational								
	33200 Community Recreation	\$550	\$600	\$921	\$279	-49%	-53%	-70%
	33400 Athletic Coaches	\$57,479	\$63,095	\$75,250	\$74,708	30%	18%	-1%
	33990 Other Community Services; Other	\$1,965	\$724			-100%	-100%	
	43000 Facilities Acquisition and Construction; Professional Services			\$22,548	\$18,437			-18%
	44000 Facilities Acquisition and Construction; Educational Specifications Development		\$895				-100%	
	45100 Building Acquisition, Construction and Improvements	\$130,633	\$65,855	\$129,692	\$353,197	170%	436%	172%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$7,000	\$3,661	\$7,592		8%	107%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$9,045	\$24,039	\$16,994	\$17,129	89%	-29%	1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$19,192	\$77,415	\$1,307	\$976	-95%	-99%	-25%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$87,300	\$79,307	\$49,499	\$102,281	17%	29%	107%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction		\$19,929				-100%	
	53100 Debt Services; Lease Rental; Buildings ; Principal		\$372,000	\$369,625	\$405,288		9%	10%
	53150 Debt Services; Lease Rental; Buildings ; Interest			\$451,375	\$436,713			-3%
	54100 Veterans' Memorial Fund; Principal			\$8,500				-100%
	54150 Veterans' Memorial Fund; Interest			\$49				-100%
	54200 Common School Fund; Principal	\$6,893	\$15,224			-100%	-100%	
Nonoperational Total		\$313,056	\$726,082	\$1,129,421	\$1,416,601	353%	95%	25%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$49,022	\$66,035					

**School Corporation Expenditures by Expenditure Type
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Blue River Valley Schools (3405)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	26492 2007 Account Code - Social Security	\$257,700	\$271,335					
	26493 2007 Account Code - Workmen's Compensation	\$12,726	\$10,253					
	26494 2007 Account Code - Group Insurance	\$209,223	\$342,801					
	26496 2007 Account Code - Unemployment Compensation	\$2,637	\$2,866					
	26498 2007 Account Code - Severance / Early Retirement Pay	\$57,055	\$45,785					
Prorated By Fund Total		\$588,363	\$739,075					